As the federal government is on track to squander record levels of taxpayer dollars and substantially increase the federal deficit this year, it is now more important than ever to reduce the tax burden on American families and small businesses. In fact, the Administration's budget proposal projects the federal budget deficit for Fiscal Year 2009 to be a massive \$1.75 trillion, which is the largest deficit as a portion of our economy since World War II.

If you just mailed in your taxes, you know exactly who is footing this bill. What is worse, the Administration and my Democrat colleagues are continuing to spend massive sums of money and are proposing hundreds of billions of dollars in new taxes to pay for their spending sprees. Their plan includes a tax on carbon emissions, which will drive up the cost of everything from utility bills to grocery bills, and is estimated to cost families an average of \$1,300 per year.

And it doesn't end there. They propose to resurrect the death tax, raise taxes on small businesses, reduce the tax deduction on charitable giving, impose new marriage penalties, and create new taxes for domestic energy production.

While the economy is already weakened, unemployment is on the rise, and families are struggling to make ends meet, it is foolish to raise and create new taxes. Rather than continue this gross waste of taxpayer dollars, I am working with my colleagues in Congress to release the resources and creativity of the American people through fast acting tax relief to struggling families and small businesses.

I have cosponsored the Economic Stimulus Enhancement and Tax Relief Permanency Act to prevent the tax relief approved by Congress in recent years from expiring at midnight on December 31, 2010. Unless Congress acts, Americans will experience a \$683 billion tax increase, the largest in American history. The average Californian would see their taxes go up by \$3,331 per year. That is simply unacceptable.

Not only are taxes going up, but the complexity of the tax code is also increasing with each passing year. Back in 1935, when the IRS first started using Form 1040, the form most Americans use to calculate their federal income taxes, it came with a two page instruction booklet. By 2006, that same booklet had grown to 143 pages in length. To remedy this, I have supported proposals to simplify the tax code in order to lessen the tax burden on American families and small businesses.

At a time when the American economy is in recession and the cost of living is increasing, taxpayers need to be allowed to keep more of their hard-earned money. The people of Southern California, who are already overtaxed, deserve no less.

GARY G. MILLER Member of Congress